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April 29, 2005

Dr. Peter T. Dalleo, Clerk  
United States District Court for the District of Delaware  
844 North King Street, Room 4209  
Lock Box 18  
Wilmington, Delaware 19801

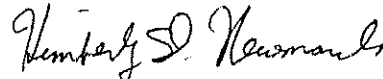
**Re:    Re: Law Debenture Trust Company of New York v. Kaiser  
Aluminum Corp., et al.; Civ. Nos. 05-00135 and 05-00136**

Dear Mr. Dalleo:

This letter is to advise the Court that Kaiser Aluminum Corp. *et al.*, the Pension Benefit Guaranty Corporation and the Official Committee of Unsecured Creditors do not oppose the Motion of Appellant for an Order Consolidating the Appeals that was filed by Law Debenture Trust Company of New York in Civil Action Nos. 05-00135 and 05-00136.

Should you have any questions regarding this matter, please do not hesitate to contact me.

Very truly yours,



Kimberly D. Newmarch

cc:    James Eggeman, Esq. Pension Benefit Guaranty Corporation  
       Lisa Beckerman, Esq. Official Committee of Unsecured Creditors

UNITED STATES DISTRICT COURT  
DISTRICT OF DELAWARE

CERTIFICATE OF SERVICE

I hereby certify that on April 29, 2005, I electronically filed a **Letter** with the Clerk of Court using CM/ECF which will send notifications of such filing to the following:

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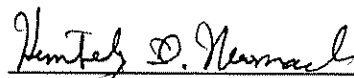
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I hereby certify that on April 29, 2005, I mailed via the United States Postal Service the document to the following non-registered participants:

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